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PART- III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 8th April, 2019

No. S.O.32/P.A.5/2017/Ss. 9, 11 and 16/2019.- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11 and sub-section (1) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017)(herein after referred to as the “said Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to notify that the State tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:-

Table

Description of supply (1)	Rate (per cent.) (2)	Conditions (3)
First supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person.		1. Supplies are made by a registered person, - (i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below; (ii) who is not eligible to pay tax under sub-section (1) of section 10 of the said Act; (iii) who is not engaged in making any supply which is not leviable to tax under the said Act; (iv) who is not engaged in making any inter-State outward supply; (v) who is neither a casual taxable person nor a non-resident taxable person; 3 (vi) who is not engaged in making any supply through

an electronic commerce operator who is required to collect tax at source under section 52; and

(vii) who is not engaged in making supplies of the goods, the description of which is specified in column (3) of the Annexure below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said annexure.

2. Where more than one registered person are having the same Permanent Account Number, issued under the Income Tax Act, 1961(43 of 1961), State tax on supplies by all such registered persons is paid at the rate specified in column (2) under this notification.

3. The registered person shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.

4. The registered person shall issue, instead of tax invoice, a bill of supply as referred to in clause (c) of sub-section (3) of section 31 of the said Act with particulars as prescribed in rule 49 of Punjab Goods and Services Tax Rules, 2017.

5. The registered person shall mention the following words at the top of the bill of supply, namely:- 'taxable person paying tax in terms of notification No. S.O.32/P.A.5/2017/Ss. 9, 11 and 16/2019 dated 8th April, 2019, not eligible to collect tax on supplies'.

6. The registered person opting to pay State tax at the rate of three percent. under this notification shall be liable to pay State tax at the rate of three percent on all outward supplies specified in column (1) notwithstanding any other notification issued under sub-section (1) of section 9 or under section 11 of said Act.

7. The registered person opting to pay State tax at the rate of three percent under this notification shall be liable

to pay State tax on inward supplies on which he is liable to pay tax under sub-section (3) or, as the case may be, under sub-section (4) of section 9 of said Act at the applicable rates.

Explanation.-For the purposes of this notification, the expression “first supplies of goods or services or both” shall, for the purposes of determining eligibility of a person to pay tax under this notification, include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the said Act but for the purpose of determination of tax payable under this notification shall not include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the Act.

ANNEXURE

Sl. No.	Tariffitem, sub- heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay State tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. *Explanation.* -For the purpose of this notification, -

(i) “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

4. This notification shall come into force on the 1st day of April, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

1749/4-2019/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 8th April, 2019

No. S.O.33/P.A.5/2017/S.23/2019.- In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017)(hereafter referred to as the “said Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to specify the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;
- (c) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and
- (d) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.

2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. This notification shall come into force on the 1st day of April, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

1749/4-2019/Pb. Govt. Press, S.A.S. Nagar

PART-III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 8th April, 2019

No. S.O.34 /P.A.1/2019/S.1/2019.— In exercise of the powers conferred by sub-section (2) of section 1 of the Punjab Goods and Services Tax (Amendment) Act, 2018 (Punjab Act No.1 of 2019), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to appoint the 1st day of February, 2019, as the date on which the provisions of the Punjab Goods and Services Tax (Amendment) Act, 2018 (Punjab Act No.1 of 2019), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28, shall come into force.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION (EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 8th April, 2019

No. G.S.R.20/P.A.5/2017/S.164/Amd.(27)/2019.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Second Amendment) Rules, 2019.
(2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.
2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words “Composition Levy” shall be substituted.
3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.
4. In the said rules, in rule 8, in sub rule (1),
 - (a) the first proviso shall be omitted;
 - (b) in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.
5. In the said rules, for rule 11, the following rule shall be substituted, namely:-

“11 Separate registration for multiple places of business within a State or a Union territory.- (1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

- (a) such person has more than one place of business as defined in clause (85) of section 2;

- (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- (c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation. - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

- (2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in **FORM GST REG-01** in respect of such place of business.
- (3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule”.

6. In the said rules, after rule 21, the following rule shall be inserted, namely:-

“21A. Suspension of registration.- (1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.”.

7. In the said rules, after rule 41, the following rule shall be inserted, namely:-

“41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.– (1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

Explanation.– For the purposes of this sub-rule, it is hereby clarified that the ‘value of assets’ means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.”.

8. In the said rules, in rule 42, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the word, figures and letter “and entry 92A” shall be inserted.

9. In the said rules, in rule 43,–

(a) in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

(b) in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. In the said rules, in rule 53,–

(i) in sub-rule (1)

(a) after the words and figures “section 31”, the words and figures “and credit or debit notes referred to in section 34” shall be omitted;

(b) clause (c) shall be omitted;

(c) clause (i) shall be omitted; and

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:–

“(1A) A credit or debit note referred to in section 34 shall contain the following particulars, namely:–

(a) name, address and Goods and Services Tax Identification Number of the supplier;

- (b) nature of the document;
- (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (d) date of issue of the document;
- (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
- (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (i) signature or digital signature of the supplier or his authorised representative.”.

11. In the said rules, in rule 80, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.

12. In the said rules, in rule 83,—

- (a) in sub-rule (1), in clause (a), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;
- (b) in sub-rule (3), in the second proviso, for the words “eighteen months”, the words “thirty months” shall be substituted;
- (c) for sub-rule (8), the following sub-rule shall be substituted, namely:-
 - “(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to-
 - (a) furnish the details of outward and inward supplies;
 - (b) furnish monthly, quarterly, annual or final return;
 - (c) make deposit for credit into the electronic cash ledger;
 - (d) file a claim for refund;
 - (e) file an application for amendment or cancellation of registration;
 - (f) furnish information for generation of e-way bill;

- (g) furnish details of challan in **FORM GST ITC-04**;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and
- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.”.

- 13. In the said rules, in rule 85, in sub-rule (3), after the word and figures “section 49”, the words, figures and letters “section 49A and section 49B,” shall be inserted.
- 14. In the said rules, in rule 86, in sub-rule (2), after the word and figures “section 49”, the words, figures and letters “or section 49A or section 49B,” shall be inserted.
- 15. In the said rules, in rule 89, in sub-rule (2), for clause (f), the following clause shall be substituted, namely:-

“(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;”.

- 16. In the said rules, in rule 91,-

- (a) in sub-rule(2), the following proviso shall be inserted, namely:-

“Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.”;

- (b) in sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

- 17. In the said rules, in rule 92, in sub-rule (4), the following provisos shall be inserted, namely:-

“Provided that the order issued in **FORM GST RFD-06** shall not be required to

be revalidated by the proper officer:

Provided further that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

18. In the said rules, in rule 96A ,–

- (a) in the marginal heading, for the words “Refund of integrated tax paid on export”, the word “Export” shall be substituted;
- (b) in sub-rule (1), in clause (b), after the words “convertible foreign exchange”, the words “or in Indian rupees, wherever permitted by the Reserve Bank of India” shall be inserted.

19. In the said rules, in **FORM GST REG-01**, in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business” shall be substituted.

20. In the said rules, in **FORM GST REG-17**, at the end, the following “Note” shall be inserted, namely:-

“Note: - Your registration stands suspended with effect from ----- (date).”.

21. In the said rules, in **FORM GST REG-20**, at the end, the following “Note” shall be inserted, namely:-

“Note: - Your registration stands suspended with effect from ----- (date).”.

22. In the said rules, after **FORM GST ITC-02**, the following form shall be inserted, namely:-

“FORM GST ITC-02A

[See rule 41A]

**Declaration for transfer of ITC
pursuant to registration under
sub-section (2) of section 251.**

2.	Legal name of transferor
3.	Trade name of transferor, if any
4.	GSTIN of transferee
5.	Legal name of transferee

6. _____ Trade name of transferee, if any

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

8. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name _____

Designation/Status _____

Date---dd/mm/yyyy

Instructions:

1. Transferor refers to the registered person who has an existing registration in a State or Union territory.
2. Transferee refers to the place of business for which a separate registration has been obtained under rule 11.”.

23. In the said rules, in **FORM GST PCT-05**, in the Table, after serial number 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“6 To furnish information for generation of e-way bill
7 To furnish details of challan in FORM GST ITC-04
8 To file an application for amendment or cancellation of enrolment under rule 58
9 To file an intimation to pay tax under the composition scheme or withdraw from the said scheme”.

24. In the said rules, in **FORM GSTR -4**,-

(a) in clause 6, for the Table, the following Table shall be substituted, namely:-

“Rate of tax	Total Turnover	Out of turnover reported in (2), turnover of services	Composition tax amount	
			Central Tax	State/UT Tax
1	2	3	4	5”;

(b) in clause 7, for the Table, the following Table shall be substituted, namely:-

“Quarter	Rate	Original details				Revised details			
		Total Turnover	Out of turnover reported in (3), turnover of services	Central Tax	State/UT Tax	Total Turnover	Out of turnover reported in (7), turnover of services	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8	9	10”;

25. In the said rules, in **FORM GST RFD-01**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

“DECLARATION [rule 89(2)(f)]

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status”.

26. In the said rules, in **FORM GST RFD-01A**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:-

“DECLARATION [rule 89(2)(f)]

I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature

Name –

Designation / Status”.

27. In the said rules, in **FORM GST APL-01,-**

(a) for clause 15, the following clause shall be substituted, namely:-

“15.Details of payment of admitted amount and pre-deposit:-

(a) Details of payment required

Particulars	Central tax	State/UT tax	Integrated tax	Cess tax	Total amount
Tax/ Cess					< total >
Interest					< total >
a) Admitted amount	Penalty				< total >
	Fees				< total >
	Other charges				< total >
b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax/Cess				< total >
					< total >

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)

Sr. No.	Description payable	Tax through Cash/ Credit Ledger	Paid entry no.	Debit	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS tax
1	2	3	4	5	6	7	8	9
1.	Integrated tax	Cash Ledger						
		Credit Ledger						
2.	Central tax	Cash Ledger						
		Credit Ledger						
3.	State/UT tax	Cash Ledger						
		Credit Ledger						
4.	CESS	Cash Ledger						
		Credit Ledger						

(c) Interest, penalty, late fee and any other amount payable and paid

Sr. No.	Description	Amount payable				Debit entry no.	Amount paid			
		Integrated tax	Central tax	State/ UT tax	CESS tax		Integrated tax	Central tax	State/ UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11";
1.	Interest									
2.	Penalty									
3.	Late fee									
4.	Others (specify)									

(b) after clause 17, the following shall be inserted, namely:-

“18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
Admitted amount [in the Table in sub-clause (a) of clause 15 (item (a))]						

28. In the said rules, in **FORM GST APL-05** ,–

(a) in clause 14,–

- (i) in sub-clause (a), in the Table, for the brackets, figures and words “(20% of disputed tax)”, the brackets, figures, words and letters “(20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess)” shall be substituted;
- (ii) in sub-clause (b), for the brackets, words and figures “(pre-deposit 20% of the disputed admitted tax and Cess)”, the brackets, words, figures and letters “(pre-deposit of 20% of the disputed admitted tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)” shall be substituted;

(b) after clause 14, the following shall be inserted, namely:-

“15. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
Admitted amount [in the Table in sub-clause (a) of clause 14 (item (a))]						

M.P. SINGH,
 Additional Chief Secretary-cum-
 Financial Commissioner (Taxation) to
 Government of Punjab,
 Department of Excise and Taxation.

PART- III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 8th April, 2019

No. S.O.35/P.A.5/2017/S.10/Amd./2019.- In exercise of the powers conferred by sub-section (1) of section 10 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.26/P.A.5/2017/S.10/ C.A.14/2017/S.21/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017:” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART- III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 8th April, 2019

No. S.O.36/P.A.5/2017/S.23/Amd./2019.— In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.92/P.A.5/2017/S.23/ 2017, dated the 28th November, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 04th December, 2017, namely: -

AMENDMENT

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall deemed to have come into force with effect from the 1st day of February, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART- III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 8th April, 2019

No. S.O.37/P.A.5/2017/S.11/2019.- In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to rescind the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.32/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall be deemed to have come into force with effect from the 1st day of February, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART- III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 8th April, 2019

No. S.O.38/P.A.5/2017/S.148/2019.— In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons, who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Punjab Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Serial Number	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	April –June, 2019	31st July, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to June, 2019 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force on and with effect from the 7th day of March, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART- III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 8th April, 2019

No. S.O.39/P.A.5/2017/S.10/2019.- In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification S.O.26/P.A.5/2017/S.10/C.A.14/2017/S.21/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, except as things done or omitted to be done before such supersession, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to specify that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Punjab Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely:—

- (i) Arunachal Pradesh,
- (ii) Manipur,
- (iii) Meghalaya,
- (iv) Mizoram,
- (v) Nagaland,
- (vi) Sikkim,
- (vii) Tripura,
- (viii) Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such

person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-

TABLE

Serial Number	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

Explanation. –

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force on the 1st day of April, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART-III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-I BRANCH)**

NOTIFICATION

The 11th April, 2019

No. S.O.40/P.A.8/2005/S.8/Amd./2019.- Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest ;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No.8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedules 'A' and 'E' appended to the said Act, with immediate effect, by dispensing with the condition of previous notice namely :-

AMENDMENT

(1) In the said Schedule 'A', in the serial number 33 and the entries relating thereto, the letters, figures and signs "L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C, L-12C," shall be omitted;

(2) In the said Schedule 'E', after the serial number 31 and the entries relating thereto, the following serial number and entries relating thereto shall be added, namely:-

“32. Liquor sold against licenses L-3, L-3A,

L-4, L-4A, L-5, L-5A, L-5B, L-5C and

L-12C issued under the Punjab Excise

Act, 1914

13.10 per cent.”

M.P SINGH,

Additional Chief Secretary to Government of Punjab,
Department of Excise and Taxation.

PART-III

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 11th April, 2019

No. S.O.41/P.A.8/2005/S.8-A/2019.— Whereas the Governor of Punjab is satisfied that it is expedient so to do in the public interest;

Now, therefore, in exercise of the powers conferred by section 8-A of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to direct that a licensee, who is holding license L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C and L-12C issued under the Punjab Excise Act, 1914, shall at its option, pay lump sum in lieu of tax payable under the aforesaid Act of 2005, subject, however, to the following conditions, namely:—

CONDITIONS

1. The liability of the said licensee opting for this scheme, shall be fixed at a rate of 5 paisa in a rupee on the taxable turnover of the sales;
2. The licensee opting for this scheme shall not, —
 - (a) issue VAT invoice for sale of goods made by him, and no taxable person, to whom goods are sold by such person, shall be entitled to claim any input tax credit in respect of such sale; and
 - (b) be entitled to claim any input tax credit and purchase made by him;
3. If it is found that the licensee who has opted this scheme has evaded the tax fraudulently or by misrepresentation of facts, he shall be proceeded against under the relevant provisions of the said Act of 2005;
4. An yearly increase in lumpsum tax payable in lieu of tax payable under the said Act of 2005, shall be notified by the State Government; and
5. The licensee, who has opted for lump sum tax, shall be at liberty to cancel his option at any time by making an application to the designated officer, subject to the condition that he can do so only with effect from the beginning of the next financial year.

M.P.SINGH,
Additional Chief Secretary to Government of Punjab,
Department of Excise and Taxation.